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LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 4th August, 2023

CORRIGENDUM

In the Government of Punjab, Department of Excise and Taxation Notification No. S.O.16/P.A.5/2017/S.9/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017,-

- (i) at page 288, in line 15, for “Coffee, whether or not roasted or decaffeinated”, read “Coffee roasted, whether or not decaffeinated”;
- (ii) at page 292, after line 12, insert-

“103A 2302 Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]”;

- (iii) at page 296, in line 9, for “2710 19 00”, read “2711 19 00”;
- (iv) at page 299, in line 27, for “84 or 85”, read “84, 85 or 94”;
- (v) at page 312, after line 37, insert-

“16A 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried” ;

- (vi) at page 315, in line 5, for “2202 90 10”, read “2202 99 10”;
- (vii) at page 315, in line 6, for “2202 90 20”, read “2202 99 20”;
- (viii) at page 315, in line 7, for “2202 90 90”, read “220299 90”;
- (ix) at page 315, in line 9 for “2202 90 30”, read “2202 99 30”;

(x) at page 362, in line 35, for “2202 90 90”, read “2202 99 90”;

(xi) at page 375, after line 18, insert-

“163A 8701 Road tractors for semi-trailers of engine capacity more
than 1800 cc”.

2. This notification shall be deemed to have come into force on and with effect
from the 1st day of July, 2017.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 4th August, 2023

No. S.O. 59/P.A.5/2017/Ss. 9 and 15/2023.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

A. in Schedule I @ 2.5%, -

(i) against serial number 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against serial number 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & additives, husk of pulses including chilka, concentrates including chuni/ churi, khanda, wheat bran, de-oiled cake]”;

B. in Schedule II @ 6%, -

(i) against serial number 48, in column (3), for the entry, the following entry shall be substituted, namely: -

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

- (ii) against serial number 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

- C. in Schedule III @ 9%, against serial number 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”;

2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.